

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

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SENATE BILL 832

Short Title: Expand 1%/\$80 Excise Tax for Ports Equip. (Public)

Sponsors: Senators Rabon (Primary Sponsor); and Lee.

Referred to: Finance

May 11, 2016

A BILL TO BE ENTITLED

AN ACT TO EXPAND THE 1%/\$80 EXCISE TAX PROVISION FOR A COMPANY  
LOCATED AT A PORTS FACILITY TO INCLUDE PARTS, ACCESSORIES, AND  
ATTACHMENTS USED TO MAINTAIN, REPAIR, OR REPLACE MACHINERY AND  
EQUIPMENT USED TO UNLOAD OR PROCESS CARGO.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-187.51B(a)(5) reads as rewritten:

"(5) A company located at a ports facility for waterborne commerce that purchases  
~~specialized equipment to be used at the facility to unload or process bulk cargo~~  
~~to make it suitable for delivery to and use by manufacturing facilities.~~qualified  
equipment. For purposes of this subdivision, qualified equipment includes both  
of the following:

a. Machinery and equipment used at the facility to unload or to facilitate  
the unloading or processing of bulk cargo and to make it suitable for  
delivery to and use by manufacturing facilities.

b. Parts, accessories, or attachments used to maintain, repair, replace,  
upgrade, improve, or otherwise modify such machinery and equipment."

**SECTION 2.** This section becomes effective July 1, 2013, and applies to purchases  
made on or after that date.

